

The Effect of Performance Management on Performance with Employee Attitudes as Intervening at PT. Tissan Nugraha Globalindo

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ABSTRACT

The purpose of this study was to determine and analyze the effect of performance management on performance, the effect of performance management on employee attitudes, the effect of employee attitudes on employee performance and the influence of performance management on employee performance through employee attitudes as intervening variables. This research was conducted at PT. Tissan Nugraha Globalindo. The population and sample in this study amounted to 60 employees using the census method as a method of sampling. The analytical tool used for testing is Path Analysis. The results showed that performance management positively and significantly affected employee attitudes. Employee attitudes positively and significantly affect employee performance. Performance management positively and significantly influences employee performance. The attitude of employees does not mediate the relationship between performance management and the performance of employees of PT. Tissan Nugraha Globalindo. The results of this study contribute to practitioners in order to improve the performance of employees through improving performance management and employee attitudes.

Keywords: Performance Management, Employee Attitude. The performance.

INTRODUCTION

Performance management is currently gaining more attention for most organizations because it is seen as providing many benefits to be gained, from the performance management process making the organization more focused in evaluating the performance of its employees. This has resulted in many performance evaluation terms that are used by several organizations, such as performance appraisal, performance evaluation, performance achievement, or performance assessment.

Good performance management can create the formation of employee attitudes in improving performance, employee attitudes are based on several things related to their satisfaction at work and what motivations shape it so that in the implementation of their work, employees can improve the work performance that results. The important role of performance management in an organization can not be separated only from the performance but also the formation of other factors which of course must be considered. Employee attitudes also have an important role that cannot be ruled out, several studies such as Fernandez and Moldogaziev (2013) who see the relationship between the casual model between employee attitudes towards performance and produce a good level of employee attitudes will produce better performance.

Performance management is the most sensitive set of HR management activities, because it involves work performance and its impact on the organization concerned. This phenomenon can be seen in PT. Tissan Nugraha Globalindo which is a company engaged in the manufacturing / printing of all cosmetics and herbal soap products that strive to manage its human resources well, and is also demanded to be able to improve the quality or its motto to serve the needs of consumers and distributors. This was indicated by PT. Tissan Nugraha Globalindo is committed to always managing its resources effectively and efficiently by providing employee skills and training in accordance with the needs of the organization and evaluating and assessing the performance of employees equally and based on facts and also rewards for employees who excel in always improving quality and quality it works to serve as needed. Thus the quality policy, guaranteed quality and customer satisfaction is the pride of the company through the implementation of the ISO162016, systematic, effective and efficient quality management system. Thus to produce quality products and guaranteed quality for the

satisfaction of its customers depends on the quality of work of employees of PT. Tissan Nugraha Globalindo.

Therefore, the company's management monitors and evaluates on an ongoing basis by the team that refers to the operational standards of the company's quality procedures which are a series of instructions that describe the documentation of the activities carried out and stated clearly about what is expected and implied from all employees of PT. Tissan Nugraha Globalindo in carrying out daily activities. The result is the company's management is able to detect whether the performance of employees while doing their jobs is in accordance with the standards set by the company or not at all. Making it easier to take further action in terms of providing benefits or promotion to employees of PT. Tissan Nugraha Globalindo who excel and for the needs of training and coaching and counseling for employees who have not done their jobs according to the standards expected by the company. This is done to determine the development of employee performance. What percentage of productivity changes employee performance before and after training.

Based on these reasons PT. Tissan Nugraha Globalindo makes the performance management process has a very important role for the progress of the company. This is a reasonable demand to be able to survive and win the competition in a market that is increasingly dynamic.

Based on the results of interviews with the HRD (Human Resources Development) section stated that to improve the performance of employees at PT. Tissan Nugraha Globalindo that is by providing training in accordance with the needs of employees, providing guidance to employees through meetings and briefings so that direct communication occurs between employees and the company, here employees are given the opportunity to express their aspirations about problems in the work environment and the company helps solve the problems experienced the employee. Next the company conducts a review of everything that was tired of being done before, both relating to policy, strategy, planning and implementation. This is done to determine the success of management in improving employee performance, namely how well employees carry out responsibilities in their work so that it will facilitate the management in conducting performance evaluations whose main purpose is to improve and improve employee performance in accordance with standards that are tired of being determined. Thus performance management allows can have a positive impact on employees and also on the organization itself accordingly.

Implementation of performance management at PT. Tissan Nugraha Globalindo also has predetermined aspects of performance quality assessment. Effective performance standards are based on the work that is available, understood, and approved based on mutual agreement so that employee performance can be assessed effectively and honestly (Wibowo, 2011). Based on interviews with HR Development that PT. Tissan Nugraha Globalindo conducts a review of the results of the performance of its employees once a year. The assessment standards are outlined in the employee work appraisal form with the term KPI (Key Performance Indicator) by PT. Tissan Nugraha Globalindo which is used as a management tool in managing the performance of organizations and individuals. The purpose of the Key Performance Indicators (KPI) is to help to be more objective in evaluating the performance of an organization or a person using methods that are communicated in advance, are transparent and can be accounted for. Performance indicators are used for activities that are only determined more qualitatively on the basis of behavior that can be observed as a prospective perspective (future expectations) rather than retrospectively (looking back) (Wibowo, 2011). This shows the way to the performance aspects that need to be observed.

The process in performance management at PT. Tissan Nugraha Globalindo applies from the bottom line to the top leadership which is not only a subjective assessment activity, but technically it applies a rating system by assessing several aspects of work that have been determined by management. The results of a series of performance management processes were carried out to see the impact both for PT. Tissan Nugraha Globalindo itself and for the employees concerned.

Performance management is most likely a key factor for forming positive employee attitudes, so that the formation of positive attitudes towards employees will encourage employees of PT. Tissan Nugraha Globalindo to improve its performance in accordance with the standards expected by the company. Therefore this study was conducted on the employees of PT. Tissan Nugraha Globalindo, this is because each employee is required to concentrate more on their respective fields of work starting from the use and operation of equipment and

machinery in the company, effectiveness in the use of materials, effectiveness in the use of machinery, compliance with procedures, pay attention to the production process with true and products produced in accordance with standards set by the company in order to meet market needs and be able to compete with other companies in accordance with the vision and goals of the company.

The attitude of employees formed at PT. Tissan Nugraha Globalindo from observations can still be said to be unfavorable, this is due to the level of motivation of employees in working seem ordinary, this is indicated by their lack of enthusiasm in working and found some employees who have the desire to stop working because they feel the company's unfairness towards them related to performance assessment.

Implementation of performance management is very important in improving employee performance starting from performing performance planning, providing coaching and training in accordance with employee needs, providing feedback and evaluating objectively which has become a joint agreement between employees and superiors. So that the implementation of performance management is considered good and according to procedures, according to the motives, expectations and perceptions of employees, it will form a positive attitude of employees which in turn encourage employees to continuously improve their performance in accordance with the standards set by the company, so that the good and bad management the performance implemented in the company will affect the performance and positive attitude of the employees of PT. Tissan Nugraha Globalindo, which in turn has an impact on the quality of the products produced.

Based on several studies that examined related to performance management, attitudes and performance Fernandez and Moldogaziev (2013) examined related to employee empowerment and attitudes related to the performance they produce, and Kaagari et al. (2010) which examines how the role of performance management and attitudes towards performance is managed by the company, and Isiaka et al (2016) who examine how management performance relates to employee attitudes. Some of these studies examine the variables separately whether it is employee attitudes, performance management or performance. The results they get lead to positive results. This study tries to combine performance management variables, employee attitudes and performance to respond to phenomena and use employee attitudes as mediation according to the advice of Kaagari et al (2010) which states that employee attitudes have a mediating effect for performance management on performance.

Based on the background description of the problem above, the formulation of the problem raised in this study is (1) whether performance management affects the performance of the employees of PT. Tissan Nugraha Globalindo? (2) whether performance management influences the attitude of the employees of PT. Tissan Nugraha Globalindo? (3) does the attitude of employees affect the performance of employees of PT. Tissan Nugraha Globalindo? (4) whether performance management affects the performance of the employees of PT. Tissan Nugraha Globalindo through employee attitude as an intervening variable?

The cornerstone of Performance Management Theory

According to Armstrong and Baron in Wibowo (2011) states that performance management is a strategic and integrated approach to deliver ongoing success to the organization by improving the performance of employees who work in it and by developing the capabilities of teams and individual contributors. According to Simamora (2004) states that *"performance management is a systematic approach to improving individual and team performance in order to achieve organizational goal"* This understanding explains that performance management is a systematic approach to improving individual and team performance in carrying out organizational goals. Meanwhile, according to Bacal quoted from Surya (2011) that performance management is a continuous communication process and is carried out in partnership between an employee and his supervisor. Performance management measurement indicators according to Columbus (2004) consist of:

1. *Performance Planning*
2. *Coaching.*
3. *Multiple Sources of Feedback.*
4. *Performance Review*

Attitude

According to Robbins (2008: 92) states that the attitude (attitude) is "evaluative statements both pleasant and unpleasant towards the object, individual, or event." This understanding provides an important understanding that attitude is a statement obtained from the evaluator (assessor) of Thus an attitude must have an object, while the object itself can be an object, person, situation or event, while according to Muchlas (2005) attitude is something complex, which can be defined as evaluative statements, both pleasant or unpleasant, or judgments about objects, people, or events. According to Steven and Mary (2003) that attitude consists of three components:

- a. *Belief are your perception about the attitude object.*
- b. *Feelings are the positive or negative evaluations of the attitude object.*
- c. *Behavioral intentions are representing your motivation to engage in a particular behavior with respect to the attitude object.*

Performance

According to Mangkunegara (2002) states that "performance is the work of the quality and quantity achieved by an employee / employee in carrying out their duties in accordance with the responsibilities given to him".

Meanwhile, according to Simamora (2002) states performance is an achievement of certain requirements which ultimately can be directly reflected from the output produced both quantity and quality. Basically, performance improvement for both individuals and groups is the center of attention in efforts to improve organizational performance.

According to Robbins (2002), the degree to which a person's success in completing his work is called "performance level." Usually people with high performance levels are referred to as productive people and vice versa people whose levels do not reach the standards are said to be unproductive or low-performing people.

According to Gomes (2000) there are several factors that can affect employee performance, as follows:

- a. *Quality of work*
- b. *Job knowledge and skill*
- c. *Creativeness*
- d. *Cooperation*
- e. *Dependability*
- f. *Initiative*
- g. *Personal qualities*

Relationship Between Variables

Employee Performance and Attitude Management

The attitude of employees is greatly influenced by how the organization conducts its assessment. Satisfaction will be shown by employees when the process of performance management carried out by the company in accordance with their expectations and vice versa (Isiaka et al. 2016). Because of this, performance management holds an important point in forming employee attitudes.

Employee Attitude and Performance

Attitude is a way of placing or carrying oneself, or a way of feeling, way of thinking, and behavior. Laoh et al. (2016) also explains that attitude is a complex mental condition that involves beliefs and feelings, and disposition to act in a certain way. In the industry in general, work attitudes such as compliance in carrying out existing procedures, adherence to established company regulations and how to carry oneself according to the prevailing norms in carrying out work are very important to exist in professional success and the work life of the company.

Employee attitude is a determination to hold workplace elections, organize, clean, maintain a stable condition and maintain the habits needed to carry out a good job, so that the attitude aims to improve employee performance and improve working area conditions to be better than before.

Performance and Performance Management

Actual performance comes from the framework of the implementation of organizational activities, among others, from the goals or objectives targeted by planning and evaluation, from the results of monitoring and assessment as well as from feedback on the work achieved. One element to increase productivity is to prioritize the use of work implementation tactics in achieving performance.

According to Dessler (2010) states that performance appraisal provides feedback to employees with the aim of motivating the person to eliminate the deterioration in performance or perform better. In this context it is related to employees' perceptions of fairness about the performance appraisal system. According to Sweenet et al. (1993) in Rani and Mayasari (2015) there are two types of justice namely distributive justice and procedural justice. Procedural justice is related to the beliefs and assumptions of employees in the valuation procedure that is fair or not. Positive feedback will show that employees feel valued from their work and can tell them what needs to be improved from them so that employees will improve their performance.

Performance Management and Performance are Mediated by Employee Attitudes

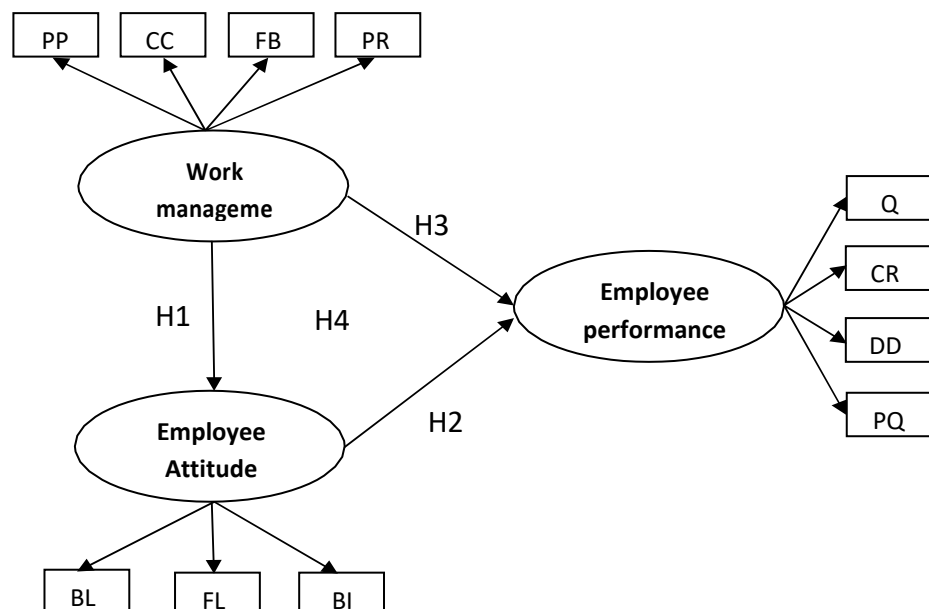
Implementation of performance management is aimed at organizations, leaders and individuals. For organizations is to align the goals of the organization, groups and individuals. improving performance motivates employees and forms positive employee attitudes and commitment to the organization.

For performance management leaders is to provide a basis for clarifying performance and behavior that is expected to provide a framework for reviewing performance, improving group and individual performance, encouraging leadership, motivating and group development processes and providing a basis for staff development. For individuals, performance management is to enhance the roles and objectives, encourage to improve performance, develop abilities, and provide opportunities for individuals to contribute when formulating goals so that employees menwa important parts of the organization that ultimately employees feel trust and commitment in carrying out work tasks .

According to Hartog (2004) describes the process of the formation of performance that links the role of PM (performance management) and HRM in this case supervisors or front-line managers have a very important role on the perceptions and attitudes of employees that have an impact on employee performance which ultimately impact on organizational performance.

CONCEPTUAL FRAMEWORK

Based on exposure to the theories and previous studies that have been explained, conceptual ideas are developed to capture and explain the direct effects of performance management on employee performance and the indirect effect of performance management on performance mediated by employee attitudes. The conceptual framework of this study can be seen in the figure below



Hypothesis

Based on the research model and the description and results of previous studies that have been stated, the hypothesis in this study can be formulated as follows:

- H1: Performance management has a positive and significant effect on the attitudes of employees of PT. Tissan Nugraha Globalindo.
- H2: The attitude of the employees has a positive and significant effect on the performance of the employees of PT. Tissan Nugraha Globalindo.
- H3: Performance management has a positive and significant effect on the performance of the employees of PT. Tissan Nugraha Globalindo.
- H4: Performance management has a positive and significant effect on performance mediated by employee attitudes on PT. Tissan Nugraha Globalindo.

RESEARCH METHODOLOGY

This study uses a quantitative approach. Quantitative research more often directs the problem into a causal relationship (cause and effect), so that the formulation of the problem can be explained in the form of relationships of various variables.

Population and Sample

The determination of a sample data must first be known by the population to be studied. The population referred to in this study are employees of PT. Tissan Nugraha Globalindo, amounting to 60 people. Due to the limited population, this study uses a census sampling technique where all members of the population will be used as research samples. In this study, the entire population was sampled, amounting to 60 employees of PT. Tissan Nugraha Globalindo.

Data analysis

In accordance with the research objective, which is to find out how the direct and indirect effects of the independent variables on the dependent variable, the statistical test used is Path Analysis using the AMOS (Analysis of Moment Structure) program package. This test is intended to explain the direct and indirect effects of a set of variables, as the cause variable for the effect variable.

Based on gender, the number of respondents in this study was dominated by women. This fact can be understood because PT. Tissan Nugraha Globalindo is a company engaged in the field of cosmetics manufacturing and requires more female employees than male employees.

The majority of the age of employees who are at PT. Tissan Nugraha Globalindo are those who are adults (26-30 years), this is because PT. Tissan Nugraha Globalindo requires employees who are more mature for the production process of its products to ensure all of its products are up to standard.

Respondents who have the highest level of education are S1 with a total of 22 people, this shows that the people who work at PT. Tissan Nugraha Globalindo are people with a high level of education, the process of cosmetics production has a level of difficulty, therefore the company needs people with a high level of knowledge to carry out its production process.

RESULTS AND DISCUSSION**Description of Respondent Characteristics**

Table 1. Characteristics of Respondents

Description	Item	Amount (Person)	Percentage (%)
Gender	Male	21	35
	Female	39	65
Age	< 25 Year	12	20
	26 - 30 Year	21	35
	31 - 35 Year	12	20
	36 - 40 Year	10	17
	> 41 Year	5	8
Last	SMA	18	30
	Diploma	16	27

education	S1	22	37
	S2	4	7
Years of service	< 1 Year	7	12
	1 - 3 Year	16	27
	3 - 5 Year	23	38
	> 5 Year	14	23

Respondents with the highest number of years of service are those who are in the working period of 3-5 years, this shows that the people who work at PT. Tissan Nugraha Globalindo are people who have had enough experience.

Test Outcome Evaluation Model Assumptions

The Mahalanobis Distance for each observation can be calculated and will show the distance of an observation from the average of all variables in a multidimensional space (Ferdinand, 2006). Test on multivariate outliers is done by looking at the Mahalanobis value calculated < Chi Square Distribution Table. The result is a minimum mahalanobis distance = 4,619 and a maximum = 46,220. Chi-square value with 32 degrees of freedom (number of indicator variables) at a significance level of 0.01 (1%) then the value of mahalanobis = 53.48577. Thus there is no outlier data.

Normality Evaluation

Normality test is done to check normality of single and multivariate data. To test the normality of data distribution used in the analysis, researchers observe the skewness value of the data used by testing assessment of normality. Where the calculated value is greater than ± 2.58 means we can reject the assumptions regarding the normality of the distribution at the level of 0.01 (1%) (Ferdinand, 2006).

From the value of the critical ratio skewness value shows that all indicators have a value smaller than the cut-off of ± 2.58 which indicates that the tested data has been distributed normally, so that the data obtained can be tested at a later stage.

Path Analysis Test Results

Path coefficient

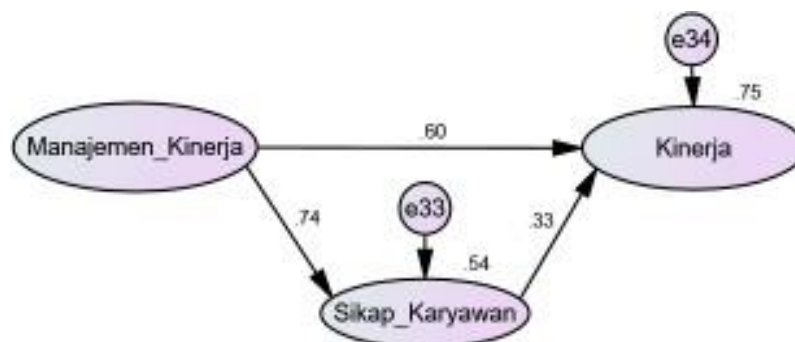


Figure 2. Path Analysis Test Results

Based on the picture above from the path analysis calculation output, it is known that the direct and indirect influence paths between variables can be seen in the following table.

Table 2. Coefficient Value of Influence Path Between Variables

Hypothesis	Score Standardized Coefficient	
	Direct Influence	Indirect Effects
Work management-Employee Attitude	0.737	-
Employee Attitude-Performance	0.33	-
Performance Management-Performance	0.595	0.243

From the table above it is known that the path coefficient value is positive both on the direct effect and indirect effect. For direct influence on each variable can be explained as follows:

1. If performance management changes, it will cause changes in employee attitudes. A positive sign indicates a direct change that is if management performance increases, employee attitudes will increase and vice versa if management performance decreases, employee attitudes will also decrease with a coefficient of 0.737.
2. If the employee's attitude changes it will cause a change in performance. A positive sign indicates a direct change, ie if the employee's attitude increases, the performance will increase and vice versa if the employee's attitude decreases, the performance will also decrease with a coefficient value of 0.33.
3. If performance management changes, it will cause changes in performance. A positive sign indicates a direct change, ie if performance management increases, performance will increase and vice versa if performance management decreases, performance will also decrease with a path coefficient of 0.595. This value means that changes in employee performance improvement caused by the presence of performance management reached 59.5 percent. While the remaining 40.5 percent is influenced by other factors outside this research model.
4. In the table above it is known that the indirect effect of performance management variables on performance through employee attitudes is 0.243. This value means that the effect of performance management on performance formed by employee attitudes will add changes to the increase in employee performance by 24.3 percent. This value is lower than the value of the path coefficient directly performance management to performance which reached 59.5 percent. However, besides the direct influence of performance management on performance, it also needs to involve employee attitudes that are proven to add changes in employee performance improvement of 24.3 percent. So if the total effect will increase the change in changes in employee performance improvement from 59.5 percent to 83.8 percent. While the remaining 16.2 percent is caused by other factors outside this research model.

Coefficient of Determination

The coefficient of determination is a coefficient that shows the amount of influence or contribution of the independent variable to the dependent variable. The table below is the test result that shows the coefficient of determination.

Table 3. Determination Coefficient Values

Variabel	R ²
Employee Attitude	0.543
performance	0.752

The table above shows that:

1. The magnitude of changes in employee attitudes caused by the presence of performance management is 0.543 or in other words the effect of performance management on employee attitudes is 54.3 percent. This shows that the strong influence of performance management variables partially on employee attitudes is 54.3 percent while the remaining 45.7 percent is influenced by other variables outside the variables studied.
2. The magnitude of changes in performance caused by employee attitudes and performance management is 0.752 or in other words the attitude of employees and performance management contribute 75.2 percent. This shows that the strong influence of performance management variables and employee attitudes on employee performance by 75.2 percent and the remaining 24.8 percent is influenced by other variables outside the variables studied.

Proof of Hypothesis

Hypothesis testing is used to determine the strength of the influence of the variables analyzed using critical ratio values. If the CR value is greater than 1.96 and the level of

significance is below 0.05, it can be said that the influence is significant or there is influence between variables. The results of testing the variable hypothesis can be seen in the table below:

Table 4. Hypothesis Testing Results

Hypothesis	CR	P Value	Information
Performance Management Karyawan - Employee Attitudes	4.423	0.000	Signifikan
Employee Attitude - Performance	2.115	0.034	Signifikan
Performance Management - Performance	3.237	0.001	Signifikan

H1: Performance management influences employee attitudes

The value of the critical ratio of performance management to employee attitudes is 4,423 with a significance level of 0,000 because CR is greater than 1.96 and a significant level of less than 0.005 indicates that performance management has a significant effect on employee attitudes. On this basis, the hypothesis is accepted.

H2: Attitude of employees towards performance The value of critical ratio attitude

employee performance is 2.115 with a significance level of 0.034 because CR is greater than 1.96 and a significant level of less than 0.005, it indicates that employee attitudes have a significant effect on performance. On this basis, the hypothesis is accepted.

H3: Performance management has a positive effect on performance

The value of the critical ratio of performance management to performance is 3.237 with a significance level of 0.001 because CR is greater than 1.96 and a significant level of less than 0.005 indicates that performance management has a significant effect on performance. On this basis, the hypothesis is accepted.

H4: Employee attitudes mediate the relationship between performance management and performance

Based on the results of the analysis above, it can be seen whether there is any influence of mediation by looking at the comparison of direct and indirect effects of each relationship, more details can be seen in the table below.

Table 5. Test for Direct and Indirect Effects

Variable	Standardized Coefficient	Sig	Information
Direct Influence			
Performance management - Performance	0,595	0,001	Significant
Indirect Effects			
Performance management - employee attitudes	0,737	0,000	Significant
Employee attitude - performance	0,33	0,034	Significant
Total Indirect Effects	0.243		

Based on the table above it can be seen that the direct effect of performance management variables on performance has a coefficient value of 0.595 while the indirect effect between performance management on performance through employee attitudes has a total coefficient of 0.243. From the comparison of the coefficient values of the two relationships, it can be seen that the value of the direct influence is greater than the value of the indirect effect, thus it can be said that the attitude of the employees does not mediate the relationship between performance management and performance. Based on this, the hypothesis stating that employee attitudes mediate the relationship between performance management and performance is not proven and the hypothesis is rejected

CONCLUSIONS AND SUGGESTIONS

Conclusions

1. There is a positive and significant effect between performance management on the attitudes of employees of PT. Tissan Nugraha Globalindo. The direction of the positive

- influence shows that the better the performance management is formed, the attitude of the employees of PT. Tissan Nugraha Globalindo will get better too
2. There is a positive and significant effect between employee attitudes on the performance of employees of PT. Tissan Nugraha Globalindo. The direction of positive influence shows that the better the attitude of the employees, the higher the performance that will be created in the employees of PT. Tissan Nugraha Globalindo.
 3. There is a positive and significant influence between performance management on the performance of the employees of PT. Tissan Nugraha Globalindo. The direction of positive influence shows that the better the performance management created, the higher the performance of the employees of PT. Tissan Nugraha Globalindo.
 4. The attitude of employees does not mediate the relationship between performance management on the performance of employees of PT. Tissan Nugraha Globalindo. This shows that performance management can directly affect employee performance without having to go through employee attitudes.

Suggestion

1. In order to improve the performance of PT. Tissan Nugraha Globalindo should the company management of PT. Tissan Nugraha Globalindo emphasizes more on performance management starting from performance planning, coaching, feedback provided to performance reviews that have been proven to have a direct and significant effect on employee performance without even having to go through employee attitudes. Therefore, the company's management must be more prudent in making managerial decisions related to the implementation of performance management that will be created very well if there is careful preparation.
2. The management of PT. Tissan Nugraha Globalindo also needs to pay attention to the indirect effect, performance management on performance that is formed by the attitude of employees in an effort to improve employee performance that is also proven to have a significant effect. This means that performance management that is felt according to the motives, expectations and perceptions of employees can encourage employees to improve performance. Then the management should also need to run both performance management and employee attitudes in carrying out activities which consequently will lead to improved employee performance.
3. For management, please pay attention to the indicators that there are still answers to strongly disagree and disagree, this is because they can interfere with the performance of other employees if not immediately anticipated. The form of anticipation can be in the form of open data collection and storing information from each employee in order to know which side needs to be improved.
4. Obstacles in this research process should be anticipated by subsequent researchers who want to develop a broad understanding of performance management, employee attitudes, and performance, among others:
 - a. Future studies should use a greater number of variables than this study, so there are likely to be other factors outside this research model that have not been studied that cause changes in employee performance other than those caused by employee performance management and attitudes.
 - b. For further research, it is expected to use more than one organizational unit as the object of research, because comparisons between organizational units will make research results more comprehensive, precise and accurate.
 - c.

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